

GEORGIA DEPARTMENT OF AGRICULTURE

Appendix C - List of Selected Items of Cost Contained in OMB Cost Principles Regulations

The following table lists the selected items of cost along with a cursory description of their allowability. The numbers in parentheses refer to the cost item in the applicable regulation. The reader is strongly cautioned not to rely exclusively on the summary but to place primary reliance on the referenced text. All costs must be associated with activities that enhance the competitiveness of eligible specialty crops.

Selected Items of Cost					
Selected Cost Item	2 CFR 225 (A - 87), Appendix B State, Local, &	2 CFR 220 (A-21), Section J Educational	2 CFR 230 (A- 122), Appendix B Non-Profit	48 CFR FAR 31.2, Section 31.205 For- Profit Organizations	
	Indian Tribal Gov'ts	Institutions	Organizations		
Advertising and public relations costs	(1) Allowable with restrictions	(1) Allowable with restrictions	(1) Allowable with restrictions	(1) Allowable with restrictions	
Advisory councils	(2) Allowable with restrictions	(2) Allowable with restrictions	(2) Allowable with restrictions	Not specifically addressed (28) addresses allowable business expenses such as costs of shareholder meetings	
Alcoholic beverages	(3) Unallowable	(3) Unallowable	(3) Unallowable	(51) Unallowable	
Alumni/activities	Not specifically addressed	(4) Unallowable	Not specifically addressed	Not specifically addressed	
Audit costs and related services	(4) Allowable with restrictions and as addressed in OMB Circular A-133	(5) Allowable with restrictions and as addressed in OMB Circular A-133	(4) Allowable with restrictions and as addressed in OMB Circular A-133	Not specifically addressed	
Bad debts	(5) Unallowable	(6) Unallowable	(5) Unallowable	(3) Unallowable	
Bonding costs	(6) Allowable with restrictions	(7) Allowable with restrictions	(6) Allowable with restrictions	(4) Allowable with restrictions	
Commencement and convocation costs	Not specifically addressed	(8) Unallowable with exceptions	Not specifically addressed	Not specifically addressed	
Communication costs	(7) Allowable	(9) Allowable	(7) Allowable	Not specifically addressed	
Compensation for personal services	(8) Unique criteria for support	(10) Unique criteria for support	(8) Unique criteria for support	(6) Allowable with restrictions	
Compensation for personal services-organization-furnished automobile	Not specifically addressed	(10.g) Unallowable for that portion of costs attributed to personal use	(8.g) Unallowable for that portion of costs attributed to personal use	(6.m(2)) Unallowable for that portion of costs attributed to personal use	

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Selected Cost Item	2 CFR 225 (A -	2 CFR 220 (A-21),	2 CFR 230 (A-	48 CFR FAR 31.2,
	87), Appendix B	Section J	122), Appendix	Section 31.205 For-
	State, Local, &	Educational	B Non-Profit	Profit Organizations
	Indian Tribal	Institutions	Organizations	
	Gov'ts	(10.6(4))	NY	N. 10' 11
Compensation for	Not specifically	(10.f(4))	Not specifically	Not specifically
personal services-	addressed	Allowable with	addressed	addressed
sabbatical leave costs	(O) A 11 1-1 -	restrictions	(O 1-) A 11 1-1 -	(C -) A111-1
Compensation for	(8) Allowable with restrictions	(10.h) Allowable with restrictions	(8.k) Allowable with restrictions	(6.g) Allowable with restrictions
personal services-	with restrictions	with restrictions	with restrictions	restrictions
severance pay Contingency Provisions	(9) Unallowable	(11) Unallowable	(9) Unallowable	(7) Unallowable with
Contingency Provisions	with exceptions	with exceptions	with exceptions	exceptions
Deans of faculty and	Not addressed	(12) Allowable	Not addressed	Not addressed
graduate schools	Not addressed	(12) Allowable	Not addressed	Not addressed
Defense and prosecution	(10) Allowable	(13) Allowable	(10) Allowable	(47) Allowable with
of criminal and civil	with restrictions	with restrictions	with restrictions	restrictions
proceedings and claims	with restrictions	(Defense and	(Defense and	resurenous
proceedings and claims		prosecution of	prosecution of	
		criminal and civil	criminal and	
		proceedings,	civil	
		claims, appeals	proceedings,	
		and patent	claims, appeals	
		infringement)	and patent	
			infringement)	
Depreciation and Use	(11) Allowable	(14) Allowable	(11) Allowable	(11) Allowable with
Allowances	with qualifications	with qualifications	with	qualifications
		1	qualifications	1
Donations and	(12) Unallowable	(15) Unallowable	(12)	(8) Unallowable
Contributions	(made by	(made by	Unallowable	(regardless of recipient)
	recipient); not	recipient); not	(made by	with exception (costs of
	reimbursable but	reimbursable but	recipient); not	participation in
	value may be used	value may be used	reimbursable	community service
	as cost sharing or	as cost sharing or	but value may	activities)
	matching (made to	matching (made to	be used as cost	
	recipient)	recipient)	sharing or	
			matching (made	
			to recipient)	
Employee morale,	(13) Allowable	(16) Allowable	(13) Allowable	(13) Allowable with
health, and welfare costs	with restrictions	with restrictions	with restrictions	limitations
Entertainment costs	(14) Unallowable	(17) Unallowable	(14)	(14) Unallowable
- · · · · ·	(4.5) 444	(10) 411 - 111	Unallowable	(10 1.0)
Equipment and other	(15) Allowability	(18) Allowability	(15)	(10 and 40) Allowable
capital expenditures	based on specific	based on specific	Allowability	based on specific
	requirements	requirements	based on	requirements
			specific	
Fig. 10	(16) 1111 1.1	(10) II11 11	requirements	(15) II
Fines and penalties	(16) Unallowable	(19) Unallowable	(16)	(15) Unallowable with
	with exception	with exception	Unallowable with execution	exception
Dan dualaine en d	(17) II11 - 11	(20) II11 11	with exception	(27) II _{no} 111-1 '-1
Fundraising and	(17) Unallowable	(20) Unallowable	(17) Unallowable	(27) Unallowable with
investment management	with exceptions	with exceptions		exceptions
costs		(Fundraising)	with exceptions	

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Selected Cost Item	2 CFR 225 (A -	2 CFR 220 (A-21),	2 CFR 230 (A-	48 CFR FAR 31.2,
Selected Cost Hem	87), Appendix B	2 CFR 220 (A-21), Section J	122), Appendix	Section 31.205 For-
	State, Local, &	Educational	B Non-Profit	Profit Organizations
	Indian Tribal	Institutions	Organizations	1 Tojti Organizations
	Gov'ts	Institutions	Organizations	
Gains and losses on	(18) Allowable	(21) Allowable	(18) Allowable	(16) Allowable with
depreciable assets	with restrictions	with restrictions	with restrictions	restrictions
depreciable assets	(Gains and losses	with restrictions	with restrictions	restrictions
	`			
	on disposition of			
	depreciable property and other			
	capital assets and			
	substantial			
	relocation of			
Canaval aayammant	Federal programs)	Not appoifically	Not appoifically	Not appoifically
General government	(19) Unallowable	Not specifically addressed	Not specifically addressed	Not specifically addressed
expenses	with exceptions			
Goods and services for	(20) Unallowable	(22) Unallowable	(19)	Not specifically
personal use	NT / 'C' 11	(00) II 11 11	Unallowable	addressed
Housing and personal	Not specifically	(23) Unallowable	(20)	Not specifically
living expenses	addressed		Unallowable as	addressed
			overhead costs	
Idle facilities and idle	(21) Idle facilities	(24) Idle facilities	(21) Idle	(17) Idle facilities –
capacity	– unallowable	– unallowable	facilities –	unallowable with
	with exceptions;	with exceptions;	unallowable	exceptions; idle capacity
	idle capacity –	idle capacity –	with	-allowable with
	allowable with	allowable with	exceptions; idle	restrictions
	restrictions	restrictions	capacity –	
			allowable with	
	(22) 411 11	(0.5) 4.11 1.1	restrictions	(10) 11 11 11
Insurance and	(22) Allowable	(25) Allowable	(22) Allowable	(19)Allowable with
indemnification	with restrictions	with restrictions	with restrictions	restrictions
Interest	(23) Allowable	(26) Allowable	(23) Allowable	(20) Allowable with
	with restrictions	with restrictions	with restrictions	restrictions
Interest-substantial	Not specifically	(26.b(6)) Possible	(23.a(6)(d))	Not specifically
relocation	addressed	adjustment in	Possible	addressed
		relocated within	adjustment in	
		20 years	relocated within	
T 1 1	NT . 10' 11	(07) 411	20 years	(01) 411 11
Labor relations costs	Not specifically	(27) Allowable	(24) Allowable	(21) Allowable
* 11 1	addressed	(20) **	(0.5)	(00) ** 11
Lobbying	(24) Unallowable	(28) Unallowable	(25)	(22) Unallowable with
		with exceptions	Unallowable	exceptions
			with exceptions	
Lobbying-executive	(24.b)	(28.h)	(25.d)	(22) Unallowable
lobbying costs	Unallowable	Unallowable	Unallowable	
Losses on other	Not specifically	(29) Unallowable	(26)	(23 and 48) -
sponsored agreements or	addressed		Unallowable	Unallowable
contracts			(Losses on	
			other awards or	
			contracts)	
<u> </u>	<u> </u>	1	1	1

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Selected Cost Hem	87), Appendix B	Section J	122), Appendix	Section 31.205 For-
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	Gov'ts	Tristitution is		
Maintenance and repair	(25) Allowable	(30) Allowable	(27) Allowable	(25) Allowable with
costs	with restrictions	with restrictions	with restrictions	restrictions
	(Maintenance,			(manufacturing and
	operations, and			production engineering);
	repairs)			(12) Allowable for
	,			economic planning
				costs; (39) Allowable
				for service and warranty
				costs
Materials and supplies	(26) Allowable	(31) Allowable	(28) Allowable	(26) Allowable with
costs	with restrictions	with restrictions	with restrictions	restrictions
Meetings and	(27) Allowable	(32) Allowable	(29) Allowable	Not specifically
conferences	with restrictions	with restrictions	with restrictions	addressed
Memberships,	(28) Allowable as	(33) Unallowable	(30) Allowable	(14 and 43) Allowable
subscriptions, and	a direct cost for	for civic,	for civic and	for trade, business,
professional activity	civic, community	community, or	community	technical and
costs	and social	social	organizations	professional
	organizations with	organizations	with Federal	organizations;
	Federal approval;		approval;	unallowable for social
	unallowable for		unallowable for	organizations
	lobbying		social	
	organizations		organizations	
Organization costs	Not specifically	Not specifically	(31)	(27) Unallowable
	addressed	addressed	Unallowable	
			except Federal	
December 201	(2 4 1-) A 11 1-1 -	(20 h) All	prior approval (32) Allowable	NI-4
Page charges in professional journals	(34.b) Allowable with restrictions	(39.b) Allowable with restrictions	with restrictions	Not specifically addressed
professional journals	(addressed under	(addressed under	With restrictions	addressed
	"Publication and	"Publication and		
	printing costs")	printing costs")		
Participant support costs	Not specifically	Not specifically	(33) Allowable	Not specifically
Tarticipant support costs	addressed	addressed	with prior	addressed
	dadiessea	addressed	approval of the	addressed
			Federal	
			awarding	
			agency	
Patent costs	(29) Allowable	(34) Allowable	(34) Allowable	(30) Allowable with
	with restrictions	with restrictions	with restrictions	restrictions
Plant and homeland	(30) Allowable	(35) Allowable	(35) Allowable	(29) Allowable with
security costs	with restrictions	with restrictions	with restrictions	restrictions
Pre-agreement costs	(31) Allowable	(36) Unallowable	(36) Allowable	(32) Allowable with
-	with restrictions	unless approved	with restrictions	restrictions
	(Pre-award costs)	by the Federal		
		sponsoring agency		
Professional service	(32) Allowable	sponsoring agency (37) Allowable	(37) Allowable	(33) Allowable with
Professional service costs			(37) Allowable with restrictions	(33) Allowable with restrictions

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Selected Cost Hem	87), Appendix B	Section J	122), Appendix	Section 31.205 For-
	State, Local, &	Educational	B Non-Profit	Profit Organizations
	Indian Tribal	Institutions	Organizations	
	Gov'ts	111011111111111111111111111111111111111		
Proposal costs	(33) Allowable	(38) Allowable	Not specifically	(18) Allowable with
Troposur Costs	with restrictions	with restrictions	addressed	restrictions
Publication and printing	(34) Allowable	(39) Allowable	(38) Allowable	Not specifically
costs	with restrictions	with restrictions	with restrictions	addressed
Rearrangement and	(35) Allowable	(40) Allowable	(39) Allowable	Not specifically
alteration costs	(ordinary and	(ordinary and	(ordinary and	addressed
	normal);	normal);	normal);	
	allowable with	allowable with	allowable with	
	Federal prior	Federal prior	Federal prior	
	approval (special)	approval (special)	approval	
			(special)	
Reconversion costs	(36) Allowable	(41) Allowable	(40) Allowable	(31) Allowable with
	with restrictions	with restrictions	with restrictions	restrictions
Recruiting costs	(1.c) Allowable	(42) Allowable	(1) Allowable	(34) Allowable with
2	with restrictions	with restrictions	with restrictions	restrictions
	(addresses costs of			
	advertising only)			
Relocation costs	Not specifically	(42.d) Allowable	(42) Allowable	(35) Allowable with
	addressed	with restrictions	with restrictions	restrictions
Rental cost of buildings	(37) Allowable	(43) Allowable	(43) Allowable	(36) Allowable with
and equipment	with restrictions	with restrictions	with restrictions	restrictions
Royalties and other costs	(38) Allowable	(44) Allowable	(44) Allowable	(37) Allowable with
for use of patents	with restrictions	with restrictions	with restrictions	restrictions
Scholarships and student	Not specifically	(45) Allowable	Not specifically	Not specifically
aid costs	addressed	with restrictions	addressed	addressed
Selling and marketing	(39) Unallowable	(46) Unallowable	(45) Allowable	(38) Allowable with
costs	unless allowable	unless allowable	with Federal	exceptions
	as a public	as a public	prior approval	
	relations cost	relations cost		
Specialized service	Not specifically	(47) Allowable	(46) Allowable	Not specifically
facilities	addressed	with restrictions	with restrictions	addressed
Student activity costs	Not specifically	(48) Unallowable	Not specifically	Not specifically
	addressed	unless specifically	addressed	addressed
		provided for in the		
		sponsored		
		agreement		
Taxes	(40) Allowable	(49) Allowable	(47) Allowable	(41) Allowable with
	with restrictions	with restrictions	with restrictions	restrictions
Termination costs	(41) Allowable	(50) Allowable	(48) Allowable	(42) Allowable with
applicable to sponsored	with restrictions	with restrictions	with restrictions	restrictions
agreements	(40) 411 11 6	(71) A11 11 C	(40) 411 11	(44) 411 11 11
Training costs	(42) Allowable for	(51) Allowable for	(49) Allowable	(44) Allowable with
	employee	employee	with limitations	limitations
T	development	development	(50) A11 11	(4C) A11 11 11
Transportation costs	Not specifically	(52) Allowable	(50) Allowable	(46) Allowable with
T 1 .	addressed	with restrictions	(71) A11 11	limitations
Travel costs	(43) Allowable	(53) Allowable	(51) Allowable	(46) Allowable with
	with restrictions	with restrictions	with restrictions	limitations.

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